

# **Washington State Auditor's Office**

## **Audit Report**

### **Audit Services**

---

Report No. 57897

#### **KING COUNTY FIRE PROTECTION DISTRICT NO. 2**

King County, Washington

January 1, 1995 Through December 31, 1995

Issue Date: December 13, 1996

---

## TABLE OF CONTENTS

	Page
<hr/> <b>Management Section</b> <hr/>	
Independent Auditor's Report On Compliance With State Laws And Regulations .....	M-1
<hr/> <b>Financial Section</b> <hr/>	
Independent Auditor's Report On Financial Statements And Additional Information .....	F-1
Financial Statements:	
Statement Of Assets And Liabilities Arising From Cash Transactions - 1995 .....	F-3
Fund Resources And Uses Arising From Cash Transactions And Other Changes In Fund Balance - 1995 .....	F-4
Notes To Financial Statements .....	F-5
<hr/> <b>Addendum</b> <hr/>	
Directory Of Officials .....	A-1

**KING COUNTY FIRE PROTECTION DISTRICT NO. 2**  
**King County, Washington**  
**January 1, 1995 Through December 31, 1995**

---

**Independent Auditor's Report On Compliance With State  
Laws And Regulations**

---

Board of Commissioners  
King County Fire Protection District No. 2  
Burien, Washington

We have audited the financial statements, as listed in the table of contents, of King County Fire Protection District No. 2, King County, Washington, as of and for the fiscal years ended December 31, 1995, and have issued our report thereon dated November 15, 1996.

We also performed tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the district complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office.

Compliance with these requirements is the responsibility of the district's management. Our responsibility is to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the district and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an overall opinion on compliance with these requirements. Accordingly, we do not express such an opinion.

The results of our tests indicated that, with respect to the items tested, the district complied, in all material respects, with the applicable laws and regulations referred to in the preceding paragraphs. With respect to items not tested, nothing came to our attention that caused us to believe that the district had not complied, in all material respects, with those provisions.

This report is intended for the information of management and the board of commissioners and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag  
State Auditor

November 15, 1996

**KING COUNTY FIRE PROTECTION DISTRICT NO. 2**  
**King County, Washington**  
**January 1, 1995 Through December 31, 1995**

---

**Independent Auditor's Report On Financial Statements And Additional  
Information**

---

Board of Commissioners  
King County Fire Protection District No. 2  
Burien, Washington

We have audited the accompanying Statement of Assets and Liabilities Arising From Cash Transactions and Statements of Fund Resources and Uses Arising from Cash Transactions and Other Changes in Fund Balance of the various funds of King County Fire Protection District No. 2, King County, Washington, for the fiscal years ended December 31, 1995. These financial statements are the responsibility of the district's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1 to the financial statements, the district prepares its financial statements on the cash basis of accounting that demonstrates compliance with Washington State statutes and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles. The district did not present note disclosure for the years ended December 31, 1995. Presentation of such notes would provide additional information regarding the district operating, investing, and financing activities. Note disclosure is required by generally accepted accounting principles.

In our opinion, except that the lack of note disclosure results in an incomplete presentation as explained in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and recognized revenues and expenditures of the funds of King County Fire Protection District No. 2 for the fiscal years ended December 31, 1995, on the cash basis of accounting described in Note 1.

Brian Sonntag  
State Auditor

November 15, 1996